

PARSEC TRADING CORP

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September 25, 2008

BY COURIER AND FAX 646-758-4124

Lehman Brothers Special Financing Inc.
1271 Sixth Avenue, 43rd Floor
New York, NY 10020-1300
Attention: Allyson Carine

**Statement of Calculations Following Early Termination of ISDA Master Agreement and Written Notice Demanding
Return of Collateral**

Parsec Trading Corp. ("Parsec") and Lehman Brothers Special Financing Inc. ("Lehman") have entered into an ISDA Master Agreement, dated as of April 21, 1997 (as amended, the "ISDA Master Agreement," together with the Schedule, Credit Support Annex, and Confirmations thereto, collectively, the "Swap Documents"). Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Swap Documents.

Whereas, September 15, 2008 was designated as an Early Termination Date with Lehman as the Defaulting Party, pursuant to Section 6(a) of the ISDA Master Agreement, Parsec is hereby providing Lehman with a statement attached showing calculations of the payments due pursuant to the calculations under Section 6(e) of the ISDA Master Agreement.

In addition, Lehman is currently holding \$49,487,274.05 plus interest in cash collateral (the "Collateral") from Parsec. Pursuant to Paragraph 8(b)(iv) of the Credit Support Annex, Parsec has Set-off the amount payable by Parsec to Lehman against the Collateral and, therefore, Lehman must return \$2,797,842.30 including interest through September 25, 2008 (the "Excess Collateral") to Parsec pursuant to Paragraph 8(c) of the Credit Support Annex. By this notice, we are demanding that Lehman immediately deliver the Excess Collateral to the following account:

JP Morgan Chase, New York
ABA 021 000 021
A/C # 323098274
A/C Parsec Trading Corp.

Parsec does not waive and expressly reserves all rights and remedies under the Swap Documents and applicable law.

In accordance with Section 12(a) of the ISDA Master Agreement, this notice is being delivered in person during normal business hours and will be deemed effective on the date of delivery.

Should you have any questions about this notice, please call William Nicolls at 609-683-8200.

EXHIBIT

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Yours sincerely,

PARSEC TRADING CORP.

By: Jonathan C. Clipper
Authorized Signatory
JONATHAN C. CLIPPER
DIRECTOR